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From:

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To:

Cc:

Subject: RP 2005-18

You asked whether a taxpayer may, with hindsight, "designate" a payment as a "deposit" long after the payment was actually made if the taxpayer is in financial difficulties and wants to get some money from the government. The answer is no.

Procedures exist for making a deposit. If those procedures are not followed, the remittance is a payment. In the case you described, the taxpayer intended the remittance to be a payment. [REDACTED]

[REDACTED] The taxpayer's recourse is to file a claim for refund and to permit the government to evaluate the claim on its merits. [REDACTED]

Please feel free to contact me with further questions.